

M e m o r a n d u m

Date: April 5, 2010

To: Bakersfield Area

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**
Bakersfield Area

File No.: 420.12883

Subject: ASSET FORFEITURE FIRST QUARTER 2010 AUDIT

On April 5, 2010, I reviewed the Area's Asset Forfeiture files for compliance with policy.

Currently, Bakersfield Area does not have any open Asset Forfeiture cases. The Area's Standard Operating Procedures were reviewed and are within policy.


L. E. MCGUIRE
Sergeant

Mr 4/7/10

CHANGE FUND AUDIT

Courts

4/7/10

Auditor Signature: [Signature]

Date Audited: 04/05/10

CASH ON HAND

Coins	Total
.01 X 0	0
.05 X 0	0
.10 X 0	0
.25 X 4	\$1.00
.50 X 0	0
Total Coins	\$1.00
\$ 1 X 19	\$19.00
\$ 5 X 6	\$30.00
\$10 X 5	\$50.00
\$20 X 0	0
\$100 X 0	0
Total Currency	\$100.00
Subtotal Cash on Hand	\$100.00 (a)

DAILY CASH RECEIPTS ON HAND:

Receipt Number	Amount

TOTAL CASH RECEIPTS ON HAND:

0 (b)

SUBTRACT (b) FROM (a):

\$100.00

AMOUNT ADVANCED PER ACCOUNTING SECTION:

\$100.00

OVER (+) or SHORT (-):

0

CERTIFICATION: I hereby certify that the above enumerated items constitute all Change Fund items in my possession, irrespective of source or character, that they were counted by the Auditor, Sgt. L. E. McGuire, and that the Change Fund (cash and daily receipts) of \$ 100.00 has been returned to me intact and has been accounted for to my satisfaction. Signature of Custodian: [Signature] Date: 04/05/10

TR 4/7/10

Hamm
FILE COPY
5-30-10

M e m o r a n d u m

Date: April 28, 2010

To: Bakersfield Area

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**
Bakersfield Area

File No.: 420.12883

Subject: BAKERSFIELD AREA CRIMINAL CASE AUDIT - FIRST QUARTER 2010

On April 28, 2010, I conducted an audit of the Bakersfield Area' criminal case files.


The procedure for filing criminal cases, felony and misdemeanor, was discussed with the Area Court Officer, Officer M. Campbell. Officer Campbell receives the arrest reports after they are approved by an Area supervisor. He enters the information into the Area Information System (AIS), and then forwards the reports to the clerical staff where the required copies are made for the court. Officer Campbell takes three copies of the report to the Kern County District Attorney where it's assigned a docket number and forwarded to the Kern County Superior Court. The docket number is then entered into the AIS case file. The filing sheet from the court is then forwarded to the Arrest Record Office Assistant who files the sheets by month and alphabetically by the arrestee's last name. The Arrest Records Clerk also keeps a record of all the issued misdemeanor/felony numbers and ensures that a criminal report is processed with each assigned number.

I randomly checked 20 arrest reports from the first quarter, ten misdemeanors and ten felonies, and found they had all been approved by an Area Supervisor and properly filed with the court. I found discrepancy with cases involving multiple suspects. The first suspect page was signed by the supervisor indicating it was approved. However, the remaining suspect information pages were not signed by the supervisor. This will be addressed in an e-mail to all Area supervisors.

The processing procedure for criminal cases is well defined and is being followed by the Court Officer and the Clerical staff.


L. E. MCGUIRE
Sergeant

Attachment


4/28/10
Safety, Service, and Security

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M e m o r a n d u m

Date: April 28, 2010


To: Bakersfield Area

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**
Bakersfield Area

File No.: 420.12883

Subject: PETTY CASH AUDIT - FIRST QUARTER 2010

On April 28, 2010, I completed the first quarter 2010 petty cash audit. All funds were accounted for. An audit of unreplenished receipts and paid invoices showed the funds were being properly used. A copy of the audit worksheet is attached.


L. E. MCGUIRE
Sergeant

Attachment

Bm HP
4/28/10

PETTY CASH FUND AUDIT

Auditor Signature: 

Date Audited: 04/28/10

CASH ON HAND

Coins	Total
.01 X 9	\$0.09
.05 X 2	.10
.10 X 3	.30
.25 X 2	.50
.50 X	
Total Coins	\$0.99
\$ 1 X 10	\$10.00
\$ 5 X 0	
\$10 X 6	60.00
\$20 X 6	120.00
\$100 X	
Total Currency	\$190.00
Subtotal Cash on Hand	\$190.99 (a)

UNREPLENISHED CHP 264s

Date	Total Amount
March 9, 2010	\$1.77
April 7, 2010	\$2.36

TOTAL UNREPLENISHED CHP 264s **\$4.13 (b)**

PAID INVOICES ON HAND

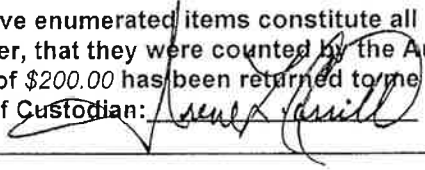
Date	Purpose	Amount
04/02/2010	Money Order	\$0.59
04/09/2010	Money Order	\$0.79
04/13/2010	Keys	\$2.71
04/16/2010	Money Order	\$0.79

TOTAL PAID INVOICES ON HAND **\$4.88 (c)**

TOTAL (a), (b), & (c): \$ 200.00

AMOUNT ADVANCED PER ACCOUNTING SECTION: \$ 200.00

OVER (+) or SHORT (-): \$.00

CERTIFICATION: I hereby certify that the above enumerated items constitute all Petty Cash Fund items in my possession, irrespective of source or character, that they were counted by the Auditor, Sgt. L. E. McGuire, and that the Petty Cash Fund (cash and receipts) of \$200.00 has been returned to me intact and has been accounted for to my satisfaction. Signature of Custodian:  Date: 4-28-10

4/28/10

Audits

Page 1 of 3



FILE COPY

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**INSPECTION PROGRAM**

Chapter 4

Fiscal Controls

Command: Bakersfield Area	Division: Central	Number:
Evaluated by: Sergeant L. E. McGuire		Date: April 28, 2010
Assisted by:		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 		
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Follow-Up Inspection		Commander's Signature: 	Date: April 28, 2010	
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
Note: A "Yes" response indicates full compliance with policy. If a "No" or "N/A" box is checked, the "Remarks" section shall be utilized for explanation.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
5. Is access to the safe and/or vault appropriately restricted?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Bakersfield Area does not have a safe/vault.
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Bakersfield Area does not have a safe/vault.
7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer required access?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Bakersfield Area does not have a safe/vault.
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Bakersfield Area does not have a safe/vault.
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

Fiscal Controls

11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was a counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Bakersfield Area has not transferred any receipt books in the last three years.
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:

STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4

Fiscal Controls

26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Per policy, the change fund has not been used improperly.
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Area complies with policy and does not purchase prohibited items.
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Area complied with policy and did not split any purchases.
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: